IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

FRIDAY, THE 8TH JUNE 2007 / 18TH JYAISHTA 1929

WP(C).No. 16606 of 2007(B)

PETITIONER:

BLANGAD WOOD INDUSTRIES, REPRESENTED
BY PARTNER JOSE, AGED 36 YEARS, S/O.VARAPPAN,
KUNDUKULAM HOUSE, KALLOOR P.O., THRISSUR DT.

BY ADV. SRI.V.M.KRISHNAKUMAR

RESPONDENTS:

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1. DEPUTY COMMISSIONER (APPEAL)-II,
COMMERCIAL TAXES, ERNAKULAM.

2. SALES TAX OFFICER, CHAVAKKAD, THRISSUR.

BY G.P. SRI.MOHAMMED RAFFIQ

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 08/06/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

C.N.RAMACHANDRAN NAIR, J.

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W.P.(C) No.16606 of 2007

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Dated this the 8th day of June, 2007.

JUDGMENT

If petitioner is a registered dealer, then the direction by the Deputy Commissioner to furnish security for the disputed tax as condition for stay shall stand waived. The officer is directed to verify the same and if petitioner is not a registered dealer under the VAT Act, respondents are free to proceed with recovery if security is not furnished as ordered by the appellate authority. If petitioner is a registered dealer, the Deputy Commissioner is directed to take up the appeal out of turn and dispose of the same within three months from the date of production of copy of this judgment by the petitioner.

W.P. is disposed of as above.

C.N.RAMACHANDRAN NAIR
Judge

pms